

FIRM I.D. NO. 42297

IN THE CIRCUIT COURT OF COOK COUNTY  
COUNTY DEPARTMENT, CHANCERY DIVISIONTOWNSHIP TRUTEES OF SCHOOLS  
TOWNSHIP 38 NORTH, RANGE 12 EAST,

Plaintiff,

v.

LYONS TOWNSHIP HIGH SCHOOL DIST. 204,

Defendants.

No. 13 CH 23386

Hon. Sophia H. Hall

## NOTICE OF MOTION

To: Gerald E. Kubasiak  
Douglas G. Hewitt  
Kubasiak Fylstra Thorpe & Rotunno, PC  
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20 South Clark Street  
Chicago, IL 60603  
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PLEASE TAKE NOTICE that on **February 10, 2014 at 10:00 a.m.**, or as soon thereafter as counsel may be heard, I shall appear before the Honorable Sophia Hall, or any judge sitting in her stead, in the courtroom usually occupied by him in Room 2301 of the Richard J. Daley Center, and then and there present **Defendant's Motion to Dismiss**, a copy of which is attached hereto.

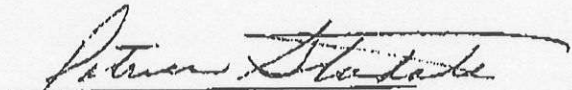
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PROOF OF SERVICE BY FACSIMILE

The undersigned, a non-attorney, on oath state that I mailed a true and correct copy of this Notice of Routine Motion, and Routine Motion together with a copy of the document therein mentioned, upon all counsel of record by fax on January 31, 2014, before 4:00 p.m.

(X) Under penalties as provided by law pursuant to ILL.REV.STAT. CHAP 735 ILCS 5/1-109, I certify that the statements set forth herein are true and correct.



FIRM I.D. NO. 42297

IN THE CIRCUIT COURT OF COOK COUNTY  
COUNTY DEPARTMENT, CHANCERY DIVISIONTOWNSHIP TRUSTEES OF SCHOOLS  
TOWNSHIP 38 NORTH, RANGE 12 EAST,

Plaintiff,

v.

LYONS TOWNSHIP HIGH SCHOOL DIST. 204,

Defendants.

No. 13 CH 23386

Hon. Sophia H. Hall

MOTION TO DISMISS

Defendant, LYONS TOWNSHIP HIGH SCHOOL DISTRICT 204 ("District 204"), by and through its undersigned attorneys, respectfully moves this Honorable Court pursuant to section 2-619.1 of the Illinois Code of Civil Procedure (735 ILCS 5/2-619.1) for an order dismissing the Verified Complaint for Declaratory Relief (the "Complaint") filed by plaintiff, TOWNSHIP TRUSTEES OF SCHOOLS, TOWNSHIP 38 NORTH, RANGE 12 EAST ("Plaintiff"), and in support thereof states as follows:

INTRODUCTION

Plaintiff filed its Complaint on October 16, 2013, alleging that District 204 failed to pay its purported share of the compensation and expenses of the Lyons Township School Treasurers Office (the "TTO") for fiscal years 2000 to the present, asserting that District 204 was not entitled to receive principal and interest on investments Plaintiff allegedly paid to District 204 for fiscal years 1995 through 2012, and claiming District 204 failed to pay annual auditing expenses for fiscal years 1993 through 2011. *See* Complaint, attached as **Exhibit A**. Tellingly, Plaintiff omits any mention of the fact that District 204 and the TTO entered into an agreement in approximately 1999 under which District 204 received credits for performing many of the duties



the TTO previously used as the basis for billing District 204 (which duties the School Code did not specify as necessary for the TTO or Plaintiff to undertake on behalf of member school districts). The parties agreed, in exchange for District 204's efforts, that District 204 was entitled to financial credits (sometimes referred to as "cost chargebacks") as a setoff against monies otherwise due to the TTO. The parties' course of conduct over the ensuing years conformed with this agreement until Plaintiff suddenly, and without proper notice, purported to terminate the agreement. What is more, Plaintiff now seeks a double recovery from District 204; not only did Plaintiff benefit from District 204's provision of substantial financial services over the past decade, but now Plaintiff seeks a declaration that District 204 is also required to pay the TTO for services District 204 never received. Plaintiff is not entitled to any such recovery.

Also glaringly absent from the Complaint is any mention of Plaintiff's former Treasurer, Robert G. Healey ("Healey"), who ran the TTO from July 1988 until September 2012. Plaintiff filed suit against Healey in Case No. 12 L 11323, previously pending in the Law Division of the Circuit Court of Cook County, alleging that he secretly misappropriated nearly \$1 million in funds the TTO collected from member school districts, including District 204. The court entered a judgment against Healey in the amount of \$908,400.62 on July 18, 2013. The Cook County State's Attorney's Office also filed felony charges against Healey for alleged embezzlement resulting from Plaintiff's lack of oversight. Plaintiff now seeks to blame District 204 for Plaintiff's own lack of oversight of Healey's activities notwithstanding the fact that District 204's agreement with the TTO has greatly benefitted Plaintiff.

While Plaintiff's claims are both misleading and without merit, the doctrine of laches applies to bar any recovery sought in the Complaint. In addition, the applicable five-year statute of limitations bars Plaintiff's claims relating to monies allegedly owed by, or purportedly

wrongfully paid to, District 204 at any time before October 16, 2008. Finally, dismissal is proper because Plaintiff based its claims on written instruments—invoices it allegedly sent to District 204—but has failed to attach copies of those documents to the Complaint.

### ARGUMENT

#### **I. PLAINTIFF'S CLAIMS ARE BARRED BY THE DOCTRINE OF LACHES (SECTION 2-615 MOTION).**

The doctrine of laches bars Plaintiff's claims in their entirety. "Laches is an equitable doctrine which bars the assertion of a claim by a litigant whose unreasonable delay in raising that claim has prejudiced the opposing party." *Tarin v. Pellonari*, 253 Ill. App. 3d 542, 550, 625 N.E.2d 739 (1st Dist. 1993) (holding that laches applied to constructive trust claim where plaintiff was "idly sitting on his rights" while the defendants "were investing their time and money" elsewhere.); see also *Lincoln-Way Cmty. High Sch. Dist. 210 v. Vill. of Frankfort*, 51 Ill. App. 3d 602, 611, 367 N.E.2d 318 (3d Dist. 1977) ("Laches is the \* \* \* neglect or omission on the part of a complainant to assert a right, taken in conjunction with a lapse of time, and other circumstances causing prejudice to an adverse party . . .") (internal quotation marks omitted). Laches is based on "the equitable principle that courts are reluctant to come to the aid of a party who has knowingly slept on his rights to the detriment of the opposing party." *Tarin*, 253 Ill. App. 3d at 550. The elements of laches are: "(1) lack of diligence by the party asserting the claim; and (2) prejudice to the opposing party resulting from the delay." *Id.* "Application of the *laches* doctrine lies within the sound discretion of the trial court, and its decision will not be reversed absent a clear abuse of discretion." *Id.*

A party may seek dismissal of a complaint based on application of laches if: "(1) an unreasonable delay appears on the face of the [complaint], (2) no sufficient excuse for the delay appears or is pleaded, and (3) the motion specifically points out the defect. If these three



elements are present then the trial court may properly strike plaintiff's complaint." *Senese v. Climatemp, Inc.*, 222 Ill. App. 3d 302, 317, 582 N.E.2d 1180 (1st Dist. 1991) (dismissing complaint pursuant to section 2-615 where plaintiff failed to plead a "reasonable excuse for his 30-year delay" in filing suit.); *see also Lincoln-Way*, 51 Ill. App. 3d at 611 (holding that laches barred school district's claims against village where school district knew of village's plans to construct sewer line and sat on its rights for eight years). Application of laches is clear based on the facts Plaintiff alleged in the Complaint, which facts do not include any excuse for Plaintiff's delay in filing suit.

The Complaint alleges District 204 failed to pay for auditing services going back to 1993, received investment income to which it was not entitled dating back to 1995, and did not pay its *pro rata* share of Plaintiff's expenses since 2000. *See* Ex. A at ¶¶9-16. Plaintiff was *required* by statute to be aware of these potential issues at the time they occurred, as the same School Code on which Plaintiff bases its claims required the township treasurer to "reconcile [funds] balances with the accounting or bookkeeping department of the district [in this case, District 204] in conformity with a template provided by the State Board of Education *monthly*." 105 ILCS 5/8-6 (emphasis added). Plaintiff had a statutory obligation to provide the township treasurer with "a cash book, a loan book, a district account book, and a journal" for keeping track of all funds. 105 ILCS 5/8-5(a). The School Code also stated that "[o]n the first Mondays in April and October of each year the township treasurer shall submit to the trustees of schools [in this case, Plaintiff] a statement showing the amounts of interest, rents, issues and profits on township lands . . .," and "shall submit also to the trustees [Plaintiff] for examination all books, mortgages, bonds, notes and other evidences of indebtedness held by him as treasurer of the township, and shall make such other statements as the trustees may require." 105 ILCS 5/8-14.

The School Code also obligated the township treasurer to provide "the county superintendent of schools a statement verified by his affidavit, showing the exact condition of the township funds," and to "furnish to the school board of the district which he serves as treasurer a monthly reconciliation as required by Section 8-6 [105 ILCS 5/8-6]." 105 ILCS 5/8-13, 8-15. In addition, the trustees were required to "prepare, or cause to be prepared . . . , on or before July 15 annually, . . . a statement exhibiting the condition of the schools subject to the jurisdiction and authority of such trustees in the respective townships for the preceding year . . . ." 105 ILCS 5/5-18. Furthermore, the School Code required that "[a]t each regular meeting, and at such other meetings as they may think proper, the trustees of schools shall examine all books, notes, mortgages, securities, papers, moneys and effects of the corporation, and the accounts and vouchers of the township treasurer or other township school officer . . . ." 105 ILCS 5/5-20. After those regular examinations, the trustees had to "make such order for their security, preservation, collection, correction of errors, if any, and for their proper disposition, as may be necessary." *Id.* (emphasis added).

Accordingly, Plaintiff reviewed these materials at every trustee meeting and again monthly and annually over a twenty year period to determine whether the books and records contained any error or collection issue. Plaintiff repeatedly determined that it had no good-faith claim against District 204 in each of those years and ratified all reports made to it. Plaintiff offers absolutely no explanation in its Complaint for its sudden change in position or its complete lack of diligence in asserting any claim against District 204 before now. All relevant information regarding District 204's TTO payments (or lack thereof) and any receipt of interest payments was readily available to Plaintiff at all times. That fact is fatal to Plaintiff's claims. *See Lozman v. Putnam*, 379 Ill. App. 3d 807, 822, 884 N.E.2d 756 (1st Dist. 2008) (holding that a lack of



diligence exists, and laches applies, where plaintiff "fails to ascertain the truth through readily available channels and the circumstances are such that a reasonable person would make inquiry concerning those facts.").

Further, it is self-evident that suddenly requiring District 204 to pay millions of dollars based on (misguided) allegations of underpayments and improper receipt of interest payments would cause extreme hardship to current and future District 204 students, faculty, staff, and community members. Those individuals should not be forced to endure potentially millions of dollars in emergency funding cuts and corresponding deep reductions in services due solely to Plaintiff's conscious decision to sit on its rights and not pursue funds it believed it was owed. District 204 undertakes an extensive budgeting process every year to determine how best to spend the limited public funds at its disposal. That process does not include any contingency fund meant to cover baseless claims dating back decades belatedly advanced by a township trustees' office still reeling from years of inept oversight and mismanagement. Had Plaintiff provided District 204 with proper notice that it was disputing District 204's payments and receipt of interest, District 204 could have addressed Plaintiff's claims, reconciled them against the agreement, and accounted for those costs (if necessary) in each budgetary year. Plaintiff chose not to provide such notice, and that decision should now bar Plaintiff from inflicting extreme hardship on the District 204 community. The doctrine of laches applies, which should prompt this Court to dismiss the Complaint with prejudice.

**II. THE APPLICABLE STATUTE OF LIMITATIONS BARS PLAINTIFF'S CLAIMS RELATING TO OBLIGATIONS DUE OR PAYMENTS MADE PRIOR TO OCTOBER 17, 2008 (SECTION 2-619 MOTION).**

Alternatively, the Court should strike and dismiss as untimely Plaintiff's allegations and prayer for relief relating to monies owed or improperly paid at any time prior to October 16,

2008. Section 2-619(a)(5) of the Code of Civil Procedure permits involuntary dismissal of a party's claims if "not commenced within the time limited by law." 735 ILCS 5/2-619(a)(5). Plaintiff cites section 8-4 the School Code as the statutory authority supporting its allegations in the Complaint. *See* Ex. A at ¶5. The School Code does not include a specific statute of limitations, nor does it modify the limitations periods set forth in the Code of Civil Procedure. Where the Code of Civil Procedure does not specifically list a statute of limitation for a particular type of claim, a five-year catchall limitations period applies. *See* 735 ILCS 5/13-205 (stating that a five-year statute of limitations applies to "all civil actions not otherwise provided for" in the Code of Civil Procedure).

A claim accrues and the applicable "statute of limitations begins to run when the party to be barred has the right to invoke the aid of the court and to enforce his remedy." *See Rohrer v. Passarella*, 246 Ill. App. 3d 860, 869, 617 N.E.2d 46 (1st Dist. 1993) ("Plaintiff obviously appreciated that he was entitled to bill defendants annually because for the tax years of 1976 through 1980, he did precisely that. Once he had billed defendants plaintiff could have sought the assistance of the courts in recovering the debt owed."). The five-year statute of limitations applies equally to municipal entities seeking payments allegedly owed by other municipal entities. *See, e.g., Sch. Dirs. of Dist. No. 5. v. Sch. Dirs. of Dist. No. 1*, 105 Ill. 653 (1883). For example, in *School Directors*, the court held that the statute of limitations barred a school district from recovering funds a township treasurer mistakenly paid to another school district where more than five years elapsed between the dates of the payments and the initiation of the lawsuit. *Id. See also Trs. of Schs. of Twp. No. 38 N. v. City of Chicago*, 308 Ill. App 391 (1st Dist. 1941) (barring school trustees from recovering funds city allegedly failed to pay regarding annexed property where suit was filed more than five years after claim accrued).



Similarly, Plaintiff is barred from recovering for claims dating back further than five years before the filing of the Complaint on October 16, 2013. The Complaint improperly seeks recovery of funds dating back more than *twenty years*, notwithstanding the fact that Plaintiff could have filed suit at any time after District 204 allegedly missed a payment or received an improper interest payment and refused to return it. *See* Ex. A at ¶¶14-16. The allegations of the complaint plainly state that the TTO "submitted annual invoices to District 204 for its pro rata billings," and that each year District 204 failed to satisfy those invoices. *Id.* at ¶¶11-13. The Complaint also alleges District 204 received annual interest payments to which it was not entitled, and that it failed to make annual payments for audit services Baker Tilly purportedly performed. *Id.* at ¶¶14-16. Despite allegedly not receiving payments from District 204 for decades, Plaintiff failed to file suit or take any other action to protect its rights, and has no valid excuse for its dilatory conduct. All of Plaintiff's claims relating to funds owed before October 16, 2008 (*i.e.*, five years before the date Plaintiff filed the Complaint) are barred by the statute of limitations. *See* 735 ILCS 5/13-205.

**III. PLAINTIFF FAILED TO COMPLY WITH SECTION 2-606 BY NOT ATTACHING COPIES OF THE RELEVANT INVOICES, OR SHOULD OTHERWISE PROVIDE A MORE DEFINITE STATEMENT PURSUANT TO SECTION 2-615(a) (SECTION 2-615 MOTION).**

The Complaint should also be dismissed for Plaintiff's failure to comply with section 2-606 of the Code of Civil Procedure, which requires Plaintiff to attach as exhibits the invoices that form the foundation of its claims. Section 2-606 provides in pertinent part:

If a claim or defense is founded upon a written instrument, a copy thereof, or so much of the same as is relevant, must be attached to the pleading as an exhibit or recited therein, unless the pleader attaches to his or her pleading an affidavit stating facts showing that the instrument is not accessible to him or her. \* \* \*

735 ILCS 5/2-606. Here, Plaintiff bases nearly the entirety of the factual support for its

allegations on annual invoices the TTO allegedly submitted to District 204, which invoices District 204 allegedly did not pay. *See* Ex. A at ¶¶8-11. Nevertheless, Plaintiff failed to attach those invoices to its Complaint, which violates section 2-606 and supports dismissal.

In the alternative, the Court should order Plaintiff to provide a more definite statement of the bases of its claims pursuant to section 2-615(a) of the Code of Civil Procedure. 735 ILCS 5/2-615(a) ("The motion shall point out specifically the defects complained of, and shall ask for appropriate relief, such as: \* \* \* that a pleading be made more definite and certain in a specified manner . . . ."). Plaintiff pleads only generic allegations regarding cumulative amounts allegedly due for unspecified invoices it purportedly sent to District 204 over many years. Nowhere does the complaint provide sufficient factual detail regarding critical issues, such as what invoices the TTO sent, when the invoices were sent, what services the invoices covered, how the invoice amounts were calculated, what interest payments the TTO made to District 204, when the interest payments were made, who engaged Baker Tilly to perform audit services, what audit services that firm performed for District 204, and how the amount District 204 allegedly owes to Baker Tilley was calculated. These are only some of the very basic factual underpinnings the Complaint leaves entirely unanswered. Plaintiff's failure to include such information has made it virtually impossible for District 204 to provide a meaningful answer to the Complaint. The Court should require Plaintiff to plead its claims with more factual support regarding these central topics.

WHEREFORE, defendant, LYONS TOWNSHIP HIGH SCHOOL DISTRICT 204, respectfully requests that this Court enter an order: (1) dismissing the Complaint, with prejudice; or (2) dismissing all of Plaintiff's claims predating October 16, 2008, with prejudice; and/or (3) dismissing the Complaint for failing to attach necessary exhibits or ordering Plaintiff to supply a



more definite statement of its claims; and (f) granting such further relief as the Court deems just and reasonable.

Dated: January 31, 2014

By: Stephen Mahieu  
One of the Attorneys for Defendant,  
LYONS TOWNSHIP HIGH SCHOOL DISTRICT  
204

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IN THE CIRCUIT COURT OF COOK COUNTY, ILLINOIS  
COUNTY DEPARTMENT, CHANCERY DIVISION

TOWNSHIP TRUSTEES OF SCHOOLS  
TOWNSHIP 38 NORTH, RANGE 12  
EAST,

Plaintiff,

vs.

LYONS TOWNSHIP HIGH SCHOOL  
DISTRICT NO. 204,

Defendant.

No. \_\_\_\_\_

2013CH23386  
CALENDAR/ROOM 14  
TIME 00:00  
Declaratory Judgment

**VERIFIED COMPLAINT FOR DECLARATORY RELIEF**

Township Trustees of Schools Township 38 North, Range 12 East, for its Verified  
Complaint for Declaratory Relief against Lyons Township High School District No. 204 alleges:

**PARTIES**

1. Township Trustees of Schools Township 38 North, Range 12 East ("Township Trustees") is a corporate entity organized under the laws of the State of Illinois with its principal place of business in LaGrange Park, Cook County, Illinois.

2. Lyons Township High School District No. 204 ("District 204") is a corporate entity organized under the laws of the State of Illinois with its principal place of business in LaGrange, Cook County, Illinois.

**VENUE**

3. Venue is proper in this County under 735 ILCS 5/2-101 because the cause of action alleged herein arose out of transactions that occurred in Cook County.

**EXHIBIT A**



### GENERAL ALLEGATIONS

4. Pursuant to the Illinois School Code, 105 ILCS 5/8-1, the Lyons Township School Treasurer (the "Treasurer") was appointed by the Board of Trustees of Township Trustees to act as the sole custodian of funds held on behalf of the school districts located within Lyons Township (the "Districts"), as well as two additional educational cooperatives and a medical self-insurance cooperative (collectively the "Participating Members").

5. §5/8-4 of the Illinois School Code, 105 ILCS 5/8-4, provides in part: " Each ....township high school district...shall pay a proportionate share of the compensation of the township treasurer serving such district or districts and a proportionate share of the expenses of the treasurer's office, which compensation and expenses shall be determined by dividing the total amount of all school funds handled by the township treasurer by such amount of the funds as belong to each such elementary school district or high school district."

6. Under §5/8-4 of the Illinois School Code, each of the Participating Members, including District 204, is required to pay their proportionate share of the treasurer's compensation and the expenses of the Lyons Township School Treasurer Office's ("TTO").

7. In accordance with §5/8-4 of the Illinois School Code, the amount owed by an individual Participating Member is ascertained by dividing the total amount of school funds handled by the Treasurer by the amount of funds held by the Treasurer that belong to the individual Participating Member (the "pro rata billings").

8. Prior to fiscal year 1999 and in accordance with the Illinois School Code, the TTO determined District 204's pro rata billings, submitted an invoice to District 204 for its pro rata share of the TTO's expenses on annual basis and District 204 paid the full amount of the invoices submitted.

9. In each fiscal year between 2000 through 2012, the TTO determined the amount of District 204's pro rata billings and submitted an invoice to District 204 on an annual basis for the full amount of District 204's pro rata billings.

10. In fiscal years June 30, 2000 through June 30, 2002, the TTO determined the amount of District 204's pro rata billings on an annual basis and submitted annual invoices to District 204 for its pro rata billings that totaled \$538,430.74 and District 204 paid the TTO a total of \$98,185.75 for services reflected on those invoices.

11. Between fiscal year June 30, 2003 and fiscal year June 30, 2011, the TTO determined the amount of District 204's pro rata billings on an annual basis and submitted annual invoices to District 204 for its pro rata billings that totaled \$1,835,083.40

12. Between fiscal year June 30, 2003 and the present, District 204 failed to pay any portion of its share of the pro rata billings.

13. Between fiscal year June 30, 2000 and fiscal year June 30, 2013, the amount of District 204's unpaid pro rata billings totaled in excess of \$2,500,000.00.

14. The duties of the Treasurer include the allocation of interest earned on investments of funds held on behalf the Districts. During the period including the fiscal year ended June 30, 1995 through fiscal year ended June 30, 2012, District 204 was allocated and paid \$1,380,496.53 in principal and interest on investments that it was not entitled to receive.

15. During the fiscal years ended June 30, 2007 through June 30, 2012, Baker Tilly and/or its predecessor-in-interest were engaged to provide audit and other professional services for District 204 including, but not limited to, preparation of audited financial statements and independent auditor's reports.



16. Between 1993 and 2011 and at District 204's request, the TTO paid Baker Tilly \$473,174.85 for audit services rendered to District 204 that was owed by District 204 and not the TTO. The TTO has demanded that District 204 reimburse the TTO for the monies paid to Baker Tilly on behalf of District 204 but District 204 has failed and refused to do so.

17. District 204 has failed and refused to pay its pro rata share of the Treasurer's compensation and the TTO expenses.

18. District 204 has failed and refused to reimburse the TTO for monies the TTO advanced on behalf of District 204 to pay Baker Tilly's fees.

19. An actual controversy exists between Township Trustees and District 204 and, by the terms and provisions of §2-701 of the Code of Civil Procedure, this Court is vested with the power to declare and adjudicate the rights and liabilities of the parties hereto and to grant such other and further relief as it deems necessary under the facts and circumstances presented.

WHEREFORE, Plaintiff, Township Trustees of Schools Township 38 North, Range 12 East, respectfully prays that this Court enter a declaratory judgment in its favor and against the Defendant, Lyons Township High School District No. 204 and that this Court make the following findings as a matter of law:

A. Under §5/8-4 of the Illinois School Code, Lyons Township High School District 204 is required to pay its pro rata share of the Treasurer's compensation and the TTO expenses;

B. Between 2000 and the present, Lyons Township High School District 204 has failed to pay its pro rata share of the Treasurer's compensation and the TTO expenses as required by §5/8-4 of the Illinois School Code;

C. Lyons Township High School District 204's unpaid share of the Treasurer's compensation and the expenses of the TTO for the years 2000 through 2011 is \$2,583,531.68;

D. Lyons Township High School District 204 is legally obligated to pay Plaintiff the sum of \$2,583,531.68 in payment of its pro rata share of the Treasurer's compensation and expenses incurred by the TTO during fiscal years 2000-2011.

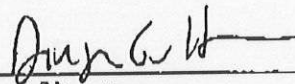
E. During the period including the fiscal year ended June 30, 1995 through fiscal year ended June 30, 2012, Lyons Township High School District 204 was allocated and paid \$1,380,496.53 of principal and interest on investments that it was not entitled to receive.

F. Lyons Township High School District 204 is legally obligated to pay Plaintiff the sum of \$1,380,496.53 in payment of principal and interest on investments paid during fiscal years 1995 through 2012 that it was not entitled to receive.

G. Lyons Township High School is legally obligated to pay the Township Trustees the sum of \$473,174.85 that was paid by the TTO for audit services rendered by Baker Tilly on behalf of District 204.

Respectfully submitted,

TOWNSHIP TRUSTEES OF SCHOOLS  
TOWNSHIP 38 NORTH, RANGE 12 EAST

By:   
One of its attorneys.

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